



April 30, 2014

VIA ELECTRONIC FILING

EBSA
United States Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: ADP TotalSource Inc. –2013 Form M-1 Filing

Dear Sir or Madam:

This letter is being included as part of the 2013 Form M-1 electronic filing for ADP TotalSource Inc. ("TotalSource"), a professional employer organization ("PEO"), in satisfaction of any potential filing requirement under current Department of Labor ("DOL") guidance. This submission is neither an admission that the Health and Welfare Plan sponsored by TotalSource is a MEWA nor that TotalSource offers benefits through a MEWA.

Although the Department of Labor has stated, in the preamble to the final regulations regarding reporting requirements for MEWAs, that PEOs have not been granted a specific exemption from this filing requirement, the preamble also does not state that a plan maintained by a PEO is a MEWA. 68 Fed. Reg. 17497 (April 9, 2003). In addition, several state PEO licensing statutes specifically state that a licensed PEO is determined to be the employer of its worksite employees for purposes of providing health benefits. See e.g., FL Stat. Section 468.529. Therefore a PEO does not offer health benefits as a MEWA under the law of those states.

Notwithstanding the foregoing, TotalSource has completed the Form M-1 to ensure that it has met its obligations (if any) under the Department of Labor requirements. TotalSource has indicated in Part I, Section C of the filing that it is a "Plan MEWA" solely for purposes of completing the filing. ADP TotalSource, Inc. is the large, single employer plan sponsor of the Health and Welfare Plan and, as a result, we believe the plan is a single employer plan. Additionally, please note that nothing in this letter or in the Form M-1 filing is intended to detract from statements made in the colloquy to the enactment of the Affordable Care Act concerning the application of certain aspects of the law at the PEO client level (e.g. small business tax credit and shared responsibility). See Congressional Record March 21, 2010 (House) page H1917.

If there are any questions regarding the information contained in this filing, please do not hesitate to contact me at (305) 630-1000.

Sincerely,

Dawn Amat
VP, Benefits Solutions